

STATE OF MICHIGAN
COURT OF APPEALS

HARRY R. JAVENS and JOYCE A. JAVENS,

Petitioners-Appellants,

v

CITY OF BERKLEY,

Respondent-Appellee.

UNPUBLISHED
January 12, 2001

No. 211709
Michigan Tax Tribunal, Small
Claims Division
LC No. 0232291; 0232292

HARRY R. JAVENS and JOYCE A. JAVENS,

Petitioners-Appellants,

v

CITY OF FERNDAL, E,

Respondent-Appellee.

No. 211774
Michigan Tax Tribunal, Small
Claims Division
LC No. 0232293; 0232294

AFTER REMAND

Before: Wilder, P.J., and McDonald and Doctoroff, JJ.

MEMORANDUM.

These consolidated cases return to this Court after remand to the Michigan Tax Tribunal, Small Claims Division. Petitioners appealed as of right judgments of the tax tribunal that affirmed property tax assessments on petitioners' two properties in Ferndale and two properties in Berkley. This Court found that the tribunal failed to make adequate findings of fact and conclusions of law and its own, independent determination of the true cash value of petitioners'

properties.¹ On remand, the tribunal issued a revised opinion and judgment in each case finding that respondents accurately determined the properties' value through the market valuation method and ordering revisions in the properties' true cash, assessed, and taxable values.

After reviewing the revised opinions of the tribunal, we conclude that the tribunal's findings of facts and conclusions of law are sufficient to satisfy its requirements under MCL 205.751(1); MSA 7.650(51)(1). In addition, the tribunal did not err when it concluded that the market valuation method utilized by respondents properly reflected the true cash value of petitioners' properties. Petitioners clearly failed to meet their burden of proving that the properties' value should be determined by the capitalization of income method. *Great Lakes Division of National Steel Corp v City of Ecorse*, 227 Mich App 379, 389; 576 NW2d 667 (1998). Further, we find no error in the Tribunal's independent determination of the properties' true cash, assessed, and taxable values.

Affirmed.

/s/ Kurtis T. Wilder

/s/ Gary R. McDonald

/s/ Martin M. Doctoroff

¹ *Javens v City of Berkley*, unpublished opinion per curiam of the Court of Appeals, issued August 15, 2000 (Docket Nos. 211709 and 211774).